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COMMITTEE SUBSTITUTE REPORT

PAGE 1

Senate Committee on Finance and Taxation

- S 0018-A**GENERAL BILL/CS by Finance and Taxation; Campbell (Similar H 0059-A, Compare 1ST ENG/H 0003-A)
Taxation; directs DOR to develop & implement amnesty program for taxpayers subject to state & local taxes imposed by certain provisions; provides program guidelines; provides for eligible participants; provides for waiver of penalties & interest under specified circumstances; provides that interest rate on certain tax deficiencies shall be adjusted prime rate plus 4 percentage points, etc. Amends 213.235, 220.807, 202.35, 626.932,.938. Appropriation: \$610,000. Effective Date: 06/18/2003 except as otherwise provided.
05/27/03 SENATE Ordered enrolled -SJ 00371
06/17/03 Signed by Officers and presented to Governor
06/18/03 Approved by Governor; Chapter No. 2003-395
- H 0059-A GENERAL BILL by Johnson (CS by Finance & Tax) (Similar CS/S 0018-A)
Tax Administration; directs DOR to develop & implement amnesty program for taxpayers subject to state & local taxes imposed by certain provisions; provides for eligible participants; provides for waiver of penalties & interest under specified circumstances; provides for emergency rules; provides that interest rate on certain tax deficiencies shall be adjusted prime rate plus 4 percentage points, etc. Amends 213.235, 220.807, 202.35. Appropriation: \$610,000. Effective Date: Upon becoming law except as otherwise provided.
05/16/03 HOUSE Placed on Special Order Calendar; Retained on Calendar
05/27/03 HOUSE Died on Calendar, Link/Iden/Sim/Compare passed, refer to CS/SB 18-A (Ch. 2003-395)
- H 0003-A GENERAL BILL/1ST ENG by Brummer; (CO-SPONSORS) Needelman (Compare CS/S 0018-A)
Insurance Premium Taxes; adjusts percentage of surplus lines tax & independently procured coverages tax deposited into Insurance Commissioner's Regulatory TF & General Revenue Fund; authorizes DOR to create & maintain database for use by insurers that report & remit excise tax on property insurance premiums; provides insurers with incentives for using database; defines term "extra benefits" re pension plans for firefighters & municipal police, etc. Amends FS. Appropriation: \$300,000. Effective Date: 07/01/2003.
05/16/03 HOUSE Requested Senate to concur, or failing to concur, add to appropriations conference -HJ 00110
05/16/03 SENATE In Messages
05/27/03 SENATE Died in Messages, Link/Iden/Sim/Compare passed, refer to CS/SB 18-A (Ch. 2003-395)

**ASTERISK INDICATES LEAD BILL ON TIED
BILLS

SPECIAL SESSION 'A'